

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jennifer Pesanka

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Contact Person

Telephone

Extension

jennifer.pesanka@bb-sd.com

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2026-2027 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brentwood Borough SD	COUNTY : Allegheny	AUN : 103021453
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2026-2027 (compared to 2025-2026)? Yes
No

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$33061733
Ending Unassigned Fund Balance	\$2251908
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.81%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2026

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Brentwood Borough SD	County : Allegheny	AUN Number : 103021453
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve is for emergencies and possible severance payout for anyone retiring during 2026-2027.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This amount is for any unexpected needs or emergencies in the District.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has a technology refresh plan in place. These funds are committed for that plan.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are assigned for future increases in salaries, health benefits, retirement contribution rates, educational updates and capital improvements.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,174,000
0840 Assigned Fund Balance	6,855,385
0850 Unassigned Fund Balance	1,987,217
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,016,602</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,443,751
7000 Revenue from State Sources	15,023,092
8000 Revenue from Federal Sources	504,196
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,971,039</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,987,641</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,399,426
6113 Public Utility Realty Taxes	16,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	1,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	767,050
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	37,575
6800 Revenues from Intermediary Sources / Pass-Through Funds	243,000
6910 Rentals	9,600
6920 Contributions and Donations from Private Sources	3,000
6990 Refunds and Other Miscellaneous Revenue	30,100
REVENUE FROM LOCAL SOURCES	\$17,443,751
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,464,666
7271 Special Education funds for School-Aged Pupils	1,254,080
7311 Pupil Transportation Subsidy	100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,500
7340 State Property Tax Reduction Allocation	1,088,977
7531 Ready to Learn-Foundation	1,658,380
7532 Ready to Learn-Adequacy Supplement	244,312
7533 Ready to Learn-Tax Equity Supplement	475,487
7810 State Share of Social Security and Medicare Taxes	545,036
7820 State Share of Retirement Contributions	2,171,654
REVENUE FROM STATE SOURCES	\$15,023,092
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	340,745
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,731
8517 Title IV - 21st Century Schools	25,433
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	71,587
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,700
REVENUE FROM FEDERAL SOURCES	\$504,196
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,971,039

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,399,426
Amount of Tax Relief for Homestead Exclusions	<u>\$1,088,977</u>
Total Approx. Tax Revenue:	\$15,488,403
Approx. Tax Levy for Tax Rate Calculation:	\$16,630,721

Allegheny

Total

2025-26 Data		
a. Assessed Value	\$426,920,180	\$426,920,180
b. Real Estate Mills	39.1977	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$494,674,542	\$494,674,542
d. Assessed Value	\$424,277,980	\$424,277,980
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$16,734,289	\$16,734,289
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$16,734,289	\$16,734,289
(f Total * g)		
i. Base Mills Subject to Index	39.1977	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.65000%	92.65000%
k. Tax Levy Needed	\$16,630,721	\$16,630,721
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	39.1977	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,630,721	\$16,630,721
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,541,744
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,399,426
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$14,399,426

Amount of Tax Relief for Homestead Exclusions

\$1,088,977

Total Approx. Tax Revenue:

\$15,488,403

Approx. Tax Levy for Tax Rate Calculation:

\$16,630,721

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	41.1183	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,445,589	\$17,445,589
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$12,309.36	
Number of Homestead/Farmstead Properties	2257	2257
Median Assessed Value of Homestead Properties		\$86,400

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,399,426
Amount of Tax Relief for Homestead Exclusions	<u>\$1,088,977</u>
Total Approx. Tax Revenue:	\$15,488,403
Approx. Tax Levy for Tax Rate Calculation:	\$16,630,721

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,088,977	Lowering RE Tax Rate	\$0	\$1,088,977
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,088,977

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	424,277,980	39.1977	16,630,721			92.65000%	
Totals:	424,277,980		16,630,721	- 1,088,977	= 15,541,744	X 92.65000%	= 14,399,426

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 13,000 13,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,500,000	1,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,650,000 1,650,000

Total Act 511, Current Taxes 1,663,000

Act 511 Tax Limit -->	494,674,542	X	12	5,936,095
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Allegheny	39.1977	39.1977	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,671,838
1200 Special Programs - Elementary / Secondary	5,445,493
1300 Vocational Education	413,600
1400 Other Instructional Programs - Elementary / Secondary	24,476
1500 Nonpublic School Programs	18,000
1800 Pre-Kindergarten	31,386
Total Instruction	\$20,604,793
2000 Support Services	
2100 Support Services - Students	780,199
2200 Support Services - Instructional Staff	666,524
2300 Support Services - Administration	2,043,165
2400 Support Services - Pupil Health	349,097
2500 Support Services - Business	567,368
2600 Operation and Maintenance of Plant Services	2,915,860
2700 Student Transportation Services	769,000
2800 Support Services - Central	336,216
2900 Other Support Services	13,077
Total Support Services	\$8,440,506
3000 Operation of Non-Instructional Services	
3200 Student Activities	831,512
3300 Community Services	35,200
Total Operation of Non-Instructional Services	\$866,712
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	66,640
Total Facilities Acquisition, Construction and Improvement Services	\$66,640
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,967,805
5900 Budgetary Reserve	115,277
Total Other Expenditures and Financing Uses	\$3,083,082
Total Estimated Expenditures and Other Financing Uses	\$33,061,733

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,392,677
200 Personnel Services - Employee Benefits	5,053,657
300 Purchased Professional and Technical Services	439,996
400 Purchased Property Services	21,170
500 Other Purchased Services	676,588
600 Supplies	1,043,701
700 Property	38,389
800 Other Objects	5,660
Total Regular Programs - Elementary / Secondary	\$14,671,838
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,681,409
200 Personnel Services - Employee Benefits	1,353,463
300 Purchased Professional and Technical Services	1,061,140
500 Other Purchased Services	1,310,138
600 Supplies	31,750
700 Property	663
800 Other Objects	6,930
Total Special Programs - Elementary / Secondary	\$5,445,493
1300 <u>Vocational Education</u>	
500 Other Purchased Services	413,600
Total Vocational Education	\$413,600
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	2,476
500 Other Purchased Services	15,000
Total Other Instructional Programs - Elementary / Secondary	\$24,476
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	18,000
Total Nonpublic School Programs	\$18,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	17,150
200 Personnel Services - Employee Benefits	12,836
600 Supplies	1,400
Total Pre-Kindergarten	\$31,386
Total Instruction	\$20,604,793
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	399,024
200 Personnel Services - Employee Benefits	307,516
500 Other Purchased Services	236
600 Supplies	73,165

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<u>Description</u>	<u>Amount</u>
800 Other Objects	258
Total Support Services - Students	\$780,199
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	349,348
200 Personnel Services - Employee Benefits	240,195
300 Purchased Professional and Technical Services	48,979
500 Other Purchased Services	5,124
600 Supplies	21,531
800 Other Objects	1,347
Total Support Services - Instructional Staff	\$666,524
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,072,322
200 Personnel Services - Employee Benefits	748,297
300 Purchased Professional and Technical Services	161,500
500 Other Purchased Services	28,491
600 Supplies	6,130
800 Other Objects	26,425
Total Support Services - Administration	\$2,043,165
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	172,755
200 Personnel Services - Employee Benefits	159,275
300 Purchased Professional and Technical Services	9,252
500 Other Purchased Services	320
600 Supplies	5,004
700 Property	2,491
Total Support Services - Pupil Health	\$349,097
2500 Support Services - Business	
100 Personnel Services - Salaries	248,746
200 Personnel Services - Employee Benefits	213,373
300 Purchased Professional and Technical Services	50,300
400 Purchased Property Services	540
500 Other Purchased Services	5,486
600 Supplies	29,328
800 Other Objects	19,595
Total Support Services - Business	\$567,368
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,126,104
200 Personnel Services - Employee Benefits	812,910
300 Purchased Professional and Technical Services	15,700
400 Purchased Property Services	261,406
500 Other Purchased Services	135,100
600 Supplies	529,836
700 Property	33,994
800 Other Objects	810
Total Operation and Maintenance of Plant Services	\$2,915,860

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	769,000
Total Student Transportation Services	\$769,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	107,663
200 Personnel Services - Employee Benefits	98,797
300 Purchased Professional and Technical Services	99,040
500 Other Purchased Services	28,896
600 Supplies	1,820
Total Support Services - Central	\$336,216
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,077
Total Other Support Services	\$13,077
Total Support Services	\$8,440,506
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	348,058
200 Personnel Services - Employee Benefits	149,402
300 Purchased Professional and Technical Services	52,150
400 Purchased Property Services	71,473
500 Other Purchased Services	112,560
600 Supplies	64,825
700 Property	574
800 Other Objects	32,470
Total Student Activities	\$831,512
3300 <u>Community Services</u>	
400 Purchased Property Services	35,000
600 Supplies	200
Total Community Services	\$35,200
Total Operation of Non-Instructional Services	\$866,712
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	27,340
700 Property	39,300
Total Facilities Acquisition, Construction and Improvement Services	\$66,640
Total Facilities Acquisition, Construction and Improvement Services	\$66,640
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,024,945
900 Other Uses of Funds	942,860
Total Debt Service / Other Expenditures and Financing Uses	\$2,967,805
5900 <u>Budgetary Reserve</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	115,277
Total Budgetary Reserve	\$115,277
Total Other Expenditures and Financing Uses	\$3,083,082
TOTAL EXPENDITURES	\$33,061,733

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	10,560,750	10,470,056
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$10,560,750	\$10,470,056
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Long-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	4,157,092	5,286,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,157,092	\$5,286,000
TOTAL CASH AND INVESTMENTS	\$14,717,842	\$15,756,056

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
General Fund		
0510 Bonds Payable	41,512,000	40,572,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	3,635,015	370,015
0540 Accumulated Compensated Absences	794,410	749,190
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,635,015	3,700,015
0599 Other Noncurrent Liabilities	977,074	899,490
Total General Fund	\$50,553,514	\$46,290,710
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$50,553,514

\$46,290,710

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	1,034,660	1,030,392
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,034,660	\$1,030,392
TOTAL INDEBTEDNESS	\$51,588,174	\$47,321,102

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	674,000
0840 Assigned Fund Balance	7,000,000
0850 Unassigned Fund Balance	2,251,908
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,925,908
5900 Budgetary Reserve	115,277
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,041,185